

Scotland, Royal Boroughs

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THE C A S E

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*Towns of Glasgow, Aberdeen, Dumfreis, and
others, praying a Redress of the present Manner
of Assessing the Royal Boroughs of Scotland.*

THE Royal Boroughs of *Scotland*, that is, such Towns as have the Privilege of sending their Representatives to Parliament, and of enjoying a Free Trade, are impower'd, by their Rights and Privileges, to hold Annual Meetings, for treating and regulating all Matters that concern either their respective Corporations in particular, or the whole State of the Boroughs in general. It has been for many Years past, the Custom in *Scotland*, when an Aid was Granted to the Sovereign, by a Cels or Land Tax, to lay a Sixth Part of the said Tax on all the Royal Boroughs of the Kingdom, and to leave it to the Boroughs themselves, to settle and adjust the particular Quota, that each Borough should pay towards the said Tax. And this is one of the Matters that fall under their Consideration, at their Yearly Meetings.

The Method which they formerly used in adjusting the Proportion to be laid on each Borough, was this. They enquired at their General Convention of Boroughs into the present State and Condition of each Borough, both as to its Trade, and as to the Extent of the Lands and Revenues belonging to it; and after having heard all Parties concerned, they made up their Tax Roll. The Standard by which they regulate this Tax Roll of theirs, is an Imaginary Hundred Pounds *Scots*. This Hundred Pounds they distribute among all the Boroughs of the Kingdom, assigning, for Example, to *Edinburgh* perhaps Forty Pounds of the said Hundred, to *Glasgow* Twenty, to *Perth* Four, to *Aberdeen* Three, and so on among the rest, till the whole Hundred Pounds be distributed, and each Borough hath got its Share. According to the Proportion of this Imaginary Hundred Pound that is assigned to each Borough, the said Borough is obliged to pay the same Proportion of the Sixth Part of the Land Tax. For Example, when the Land Tax amounts to Eight Months Cels, each Borough is to pay for every Shilling *Stots*, that is assigned for its Share of this Imaginary Hundred Pound, Four Pound Sterling a Year. And this Distribution of the Quota or Proportion of each Borough, is what they call the Tax Roll.

When this Regulation was once fixed and settled, it was wont heretofore to last Five or Seven Years, at the pleasure of the Boroughs; and then a New Regulation was to be made, upon a New Survey of the State and Condition of every Borough. But of late it has been the Practice, not to settle any fixed Regulation for any Number of Years, but to leave it to be adjusted every Year, at the General Meeting of the Boroughs, that the chief Managers of that Assembly might have it every Year in their Power, to over-awe the several Boroughs in their Elections of Magistrates, and of their Representa-

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tives in Parliament ; by threatening them, in case they did not go into their Measures, with a greater Share of the Land Tax than they had formerly bore. So that no Borough knows, whether they shall pay next Year the same Tax they paid this, or whether they shall pay a Third, or a Fourth Part more, till the Convention of Boroughs meets, and proportions the Tax Roll. And the Members of that Convention being under the Tie of no Oath, nor having any fixed Rule, or Standard, to go by, besides Interest and Resentment ; the Stronger Party lays as much upon the Weaker, and as little upon themselves, as they please. It is just the same thing, as if the Commissioners of the Land Tax for any particular County in *England*, should, at their Pleasure, and without any shadow of Reason, lay the greatest part of the Tax to be paid by the whole County, on One or Two Hundreds, or Divisions of the County, in order to free the others from the Burden.

This uncertainty in the Distribution of the Tax, has been the Occasion of a great many Corrupt Practices, and of a great Deal of Injustice towards particular Boroughs. Inasmuch that there are few or none of the Boroughs of *Scotland*, which have not been grievously oppress'd at one time or other ; and a great many do now Groan under the Pressure of a very unequal Share of the Land Tax, by reason of this precarious and arbitrary Manner of Assessment. And so pernicious has it been to the Boroughs in general, that in their Annual Convention, which Originally was designed for deliberating on Matters relating to the Trade of the Kingdom, nothing now is there less regarded. And the Power and Privileges granted to them by the Prince, for the Encouragement of Trade, are now turned to their Destruction, by a Set of Men, who get themselves Elected Commissioners to the Convention of Boroughs, although, by the very Constitution of the Boroughs, they be incapable of sitting there, as not being Inhabitants and Traders in the Borough which they represent.

This Licentious Power of distributing the Tax at Pleasure, has been, and now is such a Rod in the Hands of a few Designing Men, who have the Management of the Meeting of the Boroughs, that most of the Boroughs have been obliged to give up to them what was their undoubted Right. And if Remedy be not had, they must at last surrender into their Hands, even the Freedom of their Elections of Members of Parliament, and Magistrates, to prevent their utter Ruin by an unequal Burden of the Land Tax. For what can be a greater Awe upon a Borough, than the Resentment of a Set of Men, who have it in their Power, (what even the Sovereign never assumed) to lay Arbitrarily upon those who do not comply with their Humours, whatever Proportion of the Tax they shall think fit. And if no Restraint be laid upon them in this Matter, every Borough must resolve for the future, to chuse no other Members of Parliament, or Magistrates, but such as those Gentlemen shall be pleased to impose upon them. So that there is an end of all Freedom in Elections.

Although these Effects be obvious, and do naturally arise from such a palpable Abuse of our Constitution, and that a great many Instances might be given, to set this whole Affair in a stronger Light ; yet a few only shall be made use of, and such as are well known to every one that is but the least acquainted with the Proceedings of that Assembly.

The First shall be that of the Convention of Boroughs held at *Dundee*, where the Commissioners of the Town of *Edinburgh* having either mistaken the Strength of the Parties at that time, or having given some Offence to the then Leading Men ; as a Punishment for their Undutiful Behaviour, there was added to the Tax of that Town, Five Hundred Thirty Two Pounds Sterling *per Annum*. Under which they lay for some Years, till the Tax Roll was opened, and they had secured a Stronger Interest in the Meeting of the Boroughs.

Another Instance is that of the Town of *Glasgow*, about Seven or Eight Years ago, when they asserted their just Title to their Share of the Profits of a Farm of the Customs, which was let to the Royal Boroughs. Most of the Boroughs, through Fear of the Tax-roll, relinquished, for a Trifle, their Shares of the Profits, to the Managers of that Farm, who were then the Leading Men in the Convention of Boroughs. And because the Town of *Glasgow* refused to have the same Complaisance ; they drew upon themselves the Resentment of those
Managers

Managers to such a degree, that the Town had Four Hundred and Four Pounds Sterling *per Annum* added to its former Proportion of the Land Tax. Which Oppression they have lain under ever since.

The Third Instance is of a very fresh Date, being no longer ago than in the Last Convention of Boroughs, which was held in the Month of *July* last, where the Leading Men in that Assembly, being dissatisfy'd with the Return of Members for this present Parliament, made by the Towns of *Dumfries, Aberdeen, Arbroth, Glasgow*, and others; as a Chastisement to the said Boroughs, for not having fallen in with their Inclinations in the Choice of their Parliament Men, laid upon them an Additional Burthen of Three Hundred and Twenty Pounds Sterling *per Annum*; and that in a manner wholly unprecedented. Of which this is the History in short.

In the Year 1692, the Convention of Royal Boroughs gave a Power to Mr. *John Buchan*, at that time their Agent or Solicitor, to communicate a Freedom of Trade to the *Boroughs of Barony*, that is, Such Boroughs as have not the privilege of sending Members to Parliament; and they assigned to their Agent, all the Fines, and Compositions, which he should raise from such Boroughs as should accept, or refuse, the Communication of Trade. And the said Agent was bound to pay out of the Moneys which he should raise by such Fines and Compositions, as an Ease to the Royal Boroughs, Eight Hundred Pounds Sterling *per Annum* of their Quota of the Land Tax. The Effect of which Bargain has been, That to this Day the Royal Boroughs have not been actually relieved of more than Three Hundred and Twenty Pounds Sterling of their Proportion of the Land Tax; although all the *Boroughs of Barony* do enjoy the same Freedom of Trade as the Royal Boroughs. The present Agent of the Boroughs is endeavouring to make good One Hundred and Sixty Pounds Sterling *per Annum* more towards their Relief in the Tax. So that there still remains Three Hundred and Twenty Pounds Sterling a Year, which of course must return on the Royal Boroughs, who must make good all Deficiencies to the Government. And accordingly in the Convention of Boroughs held in the Year 1710, the said Deficiency was distributed, as all Deficiencies of that kind ever had been, among the whole Boroughs, in proportion to their respective Quota's in the Tax Roll.

But in the Last Meeting of the Boroughs in 1711, a Scheme was presented (to the great surprize of several of the most considerable Boroughs) by the Contrivance of the present Leading Men in that Assembly, whereby this Deficiency of the Land Tax, *viz.* Three Hundred and Twenty Pounds Sterling a Year, was to be laid on the Boroughs which had not gratify'd the Humours of those Leading Men, in their Last Election of Members of Parliament. This Scheme was no sooner presented, but, without giving time to the Members to peruse it, it was immediately put to the Vote, and approv'd in such a precipitate manner, as was never known before in any Meeting of the Boroughs. The Managers of this Contrivance found it no difficult matter to get their Scheme approved by a Majority of the present Members; by suggesting to them, that in case they did not approve of the Scheme proposed, the Deficiency should be thrown on the Boroughs which they represented. So that every Member, to save himself, and his Borough, was under a necessity of going into the Proposal. However, those Gentlemen were so intent upon gratifying their Resentment against the Boroughs which had offended them, that they did not think fit to grant any Delay for examining their Proposal, or to observe even the common Forms of Decency in their Proceedings. They did not scruple to own publickly, that the only Reason which induced them to lay this New Load on the Boroughs above-mentioned, was because of the choice they had made of Members to serve in this present Parliament.

The Boroughs who thought themselves highly injured by this partial Proceeding, protested against those Arbitrary Measures. And they apprehending that such an Unlimited Power, which the Boroughs assume in the Distribution of their Tax, is not only destructive to the Boroughs themselves, but directly contrary to the Common Principles of Justice and Reason, have apply'd to the Honourable House of Commons; praying that a Clause may be added the Land Tax Act, prescribing some certain Rule and Standard, by which the Convention of Boroughs may be obliged to govern themselves, in proportioning the Quota's of each Borough; that it may not be any longer in the power of Designing Men, to oppress those who refuse to go blindly into their Measures, for destroying the Liberty and Freedom of the Subject.

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